



EXTRAORDINARY

PART II—Section 3—Sub-section (i)

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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 8th January 1963

G.S.R. 58.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:—

1. These rules may be called the Central Excise (Second Amendment) Rules, 1963.

2. In the Central Excise Rules, 1944, to sub-rule (2) of rule 56A, the following proviso shall be added, namely:—

“Provided that no credit of duty shall be allowed in respect of any material or component part used in the manufacture of finished excisable goods unless—

(a) duty has been paid for such material or component part under the same item or sub-item and at the same rate as is appropriate to the finished excisable goods; or

(b) remission or adjustment of duty paid for such material or component part has been specifically sanctioned by the Central Government”.

[No. 4/63.]

B. N. BANERJI, Jt. Secy.

